

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

IN RE: REFCO INC. SECURITIES
LITIGATION

MDL-1902 (GEL)

MARC S. KIRSCHNER,
As Trustee of the Refco Litigation Trust,

Plaintiff,

v.

GRANT THORNTON LLP, MAYER
BROWN, ROWE & MAW, LLP; ERNST &
YOUNG U.S. LLP;
PRICEWATERHOUSECOOPERS LLP;
CREDIT SUISSE SECURITIES (USA) LLC
(f/k/a CREDIT SUISSE FIRST BOSTON
LLC); BANC OF AMERICA SECURITIES
LLC; DEUTSCHE BANK SECURITIES
INC.; PHILLIP R. BENNETT; SANTO C.
MAGGIO; ROBERT C. TROSTEN; TONE N.
GRANT; REFCO GROUP HOLDINGS, INC.;
LIBERTY CORNER CAPITAL
STRATEGIES, LLC; WILLIAM T. PIGOTT;
EMF FINANCIAL PRODUCTS, LLC; EMF
CORE FUND, LTD.; DELTA FLYER FUND,
LLC; ERIC M. FLANAGAN; INGRAM
MICRO, INC.; CIM VENTURES, INC.;
BECKENHAM TRADING CO. INC.;
ANDREW KRIEGER; COAST ASSET
MANAGEMENT, LLC (f/k/a COAST ASSET
MANAGEMENT LP); CS LAND
MANAGEMENT, LLC; and CHRISTOPHER
PETITT,

Defendants.

Case No. 07 Civ. 11604 (GEL)

ECF Filed

NOTICE OF APPEARANCE

PLEASE TAKE NOTICE that the following attorney appears as counsel on behalf of Defendant, Ernst & Young LLP, in the above-captioned matters:

Elizabeth H. Hickey
Latham & Watkins LLP
One Newark Center, 16th Floor
Newark, New Jersey 07101
Telephone: (973) 639-1234
Facsimile: (973) 639-7298

Dated: January 28, 2008
Newark, New Jersey

LATHAM & WATKINS LLP

By: /s/ Elizabeth H. Hickey
Elizabeth H. Hickey
One Newark Center, 16th Floor
Newark, New Jersey 07101
Telephone: (973) 639-1234
Facsimile: (973) 639-7298

Attorneys for Defendant
Ernst & Young LLP

CERTIFICATE OF SERVICE

I, Elizabeth H. Hickey, hereby certify that on January 28, 2008, true and correct copies of the attached Notice of Appearance, dated January 28, 2008, in the above captioned proceeding, were caused to be served in accordance with the Federal Rules of Civil Procedure, electronically via the Electronic Case Filing ("ECF") system upon all counsel of record registered to receive such service, and by First-Class Mail via the United States Postal Services upon:

Joel Alan Blanchet
James C. Joslin
Reed S. Oslan
Peter Stasiewicz
Amanda J. Wendorff
Micah Eric Marcus
KIRKLAND & ELLIS LLP
200 East Randolph Drive
Chicago, IL 60601-6636
jblanchet@kirkland.com, jjoslin@kirkland.com,
roslan@kirkland.com, pstasiewicz@kirkland.com,
awendorff@kirkland.com, mmarcus@kirkland.com
***Counsel to Coast Asset Management LLC
f/k/a Coast Asset Management LP; and
CS Land Management, LLC;***

Thomas Justin Cunningham
Ronald M. Lepinkas
Sally Weiss Mimms
Phillip Russell Perdew
LORD, BISSEL & BROOK LLP
111 South Wacker Drive
Chicago, IL 60606
tcunningham@lockelord.com,
rlepinkas@lockelord.com, mhoeft@lockelord.com,
smimms@lordbissell.com,
pperdew@lordbissell.com,
kargyris@lordbissell.com,
docket@lockelord.com
Counsel to Christopher Petitt

Emily Nicklin
KIRKLAND & ELLIS LLP
200 East Randolph Drive
Chicago, IL 60601-6636
enicklin@kirkland.com,
doreilly@kirkland.com
***Counsel to PricewaterhouseCoopers
LLP***

Linda T. Coberly
Catherine W. Joyce
Bradley E. Lerman
WINSTON & STRAWN LLP
35 W. Wacker Drive
Chicago, IL 60601
lcoberly@winston.com,
cjoyce@winston.com,
blerman@winston.com,
ECF_CH@winston.com
Counsel to Grant Thornton LLP

Jeffrey Todd Gilbert
Pia N. Thompson
REED SMITH, LLP
10 South Wacker Drive
40th Floor
Chicago, IL 60606-7507
tguzman@reedsmith.com, jgilbert@reedsmith.com,
pthompson@reedsmith.com
***Counsel to Credit Suisse Securities (USA) LLC
f/k/a Credit Suisse First Boston LLC;
Banc of America Securities LLC; and
Deutsche Bank Securities Inc.***

Peter C. John
Eric Richard Lifvendahl
WILLIAMS MONTGOMERY & JOHN LTD.
20 North Wacker Drive
Ste 2100
Chicago, IL 60606
pcj@willmont.com,
erl@willmont.com,
denise@willmont.com
***Counsel to Ingram Micro Inc.; and
CIM Ventures, Inc.***

Maura Forde O'Meara
Stephen J. O'Neil
BELL, BOYD & LLOYD
70 West Madison Street
Suite 3100
Chicago, IL 60602
momeara@bellboyd.com, soneil@bellboyd.com,
docket@bellboyd.com
Counsel to Robert C. Trosten

Heather L. Kramer
SCHWARTZ COOPER, CHTD.
180 North LaSalle Street
Suite 2700
Chicago, IL 60601
hkramer@scgk.com
Counsel to Phillip R. Bennett

Kevin Michael Forde
KEVIN M. FORDE, LTD.
111 West Washington Street
Suite 1100
Chicago, IL 60602
kforde@fordeltd.com,
kbrubaker@fordeltd.com
***Counsel to Mayer Brown LLP; and
Mayer Brown International LLP***

Todd Clark Jacobs
Gary M. Miller
Matthew A. Bills
John R. McCambridge
Katherine P. Myers
GRIPPO & ELDEN, LLC
111 South Wacker Drive
Chicago, IL 60606
docket@gripoelden.com,
ourdocket@gmail.com
Counsel for Plaintiff

Edward Sidney Weil
SCHWARTZ, COOPER, GREENBERG
& KRAUSS
180 North LaSalle Street
Suite 2700
Chicago, IL 60601
eweil@scgk.com
Counsel to Phillip R. Bennett

Marc M. Umeda
ROBBINS UMEDA & FINK LLP
610 West Ash Street
Suite 1800
San Diego, CA 92101-3350
Phone: (913) 667-3788
Fax: (913) 422-0307
***Counsel to Carmona
(Derivatively/Behalf – The Goldman
Sachs Group, Inc.), Christopher***

James P. Cusick
James J. Capra, Jr.
ORRICK, HERRINGTON & SUTCLIFFE LLP
666 Fifth Avenue
New York, NY 10103
Phone: (212) 506-5000
Counsel to PricewaterhouseCoopers LLP

Veronica E. Rendon
ARNOLD & PORTER LLP
399 Park Avenue
New York, NY 10022
Phone: (212) 715-1165
Fax: (212) 715-1399
veronica.rendon@aporter.com
Counsel to Delta Flyer Fund, LLC, EMF Financial Products, LLC, Flanagan, Eric M.

Ramzi Abadou
COUGHLIN STOIA GELLER RUDMAN &
ROBBINS LLP
655 West Broadway
Suite 1900
San Diego, CA 92101
Phone: (619) 231-1058
Fax: (619) 231-7423
Counsel to Irv Kreitenberg; Steve Kreitenberg; Matthew Larson; Joseph Mazur

Aaron L. Brody
STULL STULL & BRODY
6 East 45th Street
Suite 500
New York, NY 10017
Phone: (212) 687-7230
Counsel to The Donnelly Group

Richard Howell
KIRKLAND & ELLIS LLP
200 East Randolph Drive
Chicago, IL 60601
***Counsel to Coast Asset Management LLC
f/k/a Coast Asset Management LP; and
CS Land Management, LLC***

Barbara Moses
Rachel M. Korenblat
MORVILLO, ABRAMOWITZ,
GRAND, IASON, ANELLO &
BOHRER PC
565 Fifth Avenue
New York, NY 10017
Counsel to Robert C. Trosten

Philip D. Anker
WILMERHALE
1875 Pennsylvania Avenue, N.W.
Washington, DC 20006
Phone: (202) 663-6000
Fax: (202) 663-6363
Counsel to Banc of America Securities, LLC, Credit Suisse Securities (USA), LLC; Deutsche Bank Securities, Inc.

Scott A. Bursor
LAW OFFICES OF SCOTT A
BURSOR
500 Seventh Avenue
10th Floor
New York, NY 10018
Phone: (212) 989-9113
Fax: (212) 989-9163
Counsel to Michael Albrecht

Anthony Mathias Candido
CLIFFORD CHANCE US LLP
31 West 52nd Street
New York, NY 10019-6131
Phone: (212) 878-8000
Fax: (212) 878-8375
Counsel to Mayer Brown International LLP

Richard Cashman
HELLER EHRMAN LLP
Times Square Tower
7 Times Square
New York, NY 10036
Phone: (212) 832-8300
Fax: (212) 763-7600
richard.cashman@hellerehrman.com
Counsel to Philip Silverman

Thomas George Ciarlone, Jr.
SHALOV STONE & BONNER LLP
485 Seventh Avenue
Suite 1000
New York, NY 10018
Phone: (212) 239-4340
Fax: (212) 239-4310
Counsel to Refco Lead Plaintiff Group

John K. Villa
WILLIAMS & CONNOLLY LLP
725 12th Street, N.W.
Washington, DC 20005
Phone: (202) 434-5000
Fax: (202) 434-5029
Counsel to Mayer Brown LLP

Solomon B. Cera
GOLD BENNETT CERA & SIDENER
LLP
595 Market Street
Suite 2300
San Francisco, CA 94105-2835
Phone: (415) 777-2230
Fax: (415) 777-5189
***Counsel to WestEnd Capital
Management, LLC***

John P. Coffey
BERNSTEIN LITOWITZ BERGER &
GROSSMANN LLP
1285 Avenue of the Americas
New York, NY 10019
Phone: (212) 554-1400
Fax: (212) 554-1444
***Counsel to PIMCO Funds: Pacific
Investment Management Series-
PIMCO High Yield Fund***

David E. Mollon
WINSTON & STRAWN LLP
200 Park Avenue
New York, NY 10166-4193
Counsel to Grant Thornton, LLP

Greg A. Danilow
WEIL GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, NY 10153
*Counsel to The 1997 Thomas H. Lee
Nominee Trust; Leo R. Breitman;
Nathan Grantcher; David V. Harkins;
Scott L. Jaeckel; Thomas H. Lee;
Ronald L. O'Kelley; Scott A. Schoen;
THL Equity Advisors V, L.P.; THL
Equity Advisors V, LLC; THL
Managers V, LLC; THL Refco
Acquisition Partners; Thomas H. Lee
Advisors, LLC; Thomas H. Lee Equity
(Cayman) Fund V, L.P.; Thomas H.
Lee Equity Fund V, L.P.; Thomas H.
Lee Investors, L.P.; Thomas H. Lee
Parallel Fund V, L.P.; Thomas H. Lee
Partners, L.P.*

Gandolfo V. DiBlasi
SULLIVAN & CROMWELL LLP
125 Broad Street
New York, NY 10004
Phone: (212) 558-4000
Fax: (212) 558-4812
*Counsel to Lloyd C. Blankfein,; John H. Bryan;
Claes Dahlback; Stephen Friedman; William
W.George; Goldman Sachs Group, Inc.; James A
Johnson; Lois D. Juliber; Edward M. Liddy; Lord
Browne of Madingley; Henry M. Paulson, Jr.; Ruth
J. Simmons; David A Viniar*

Gregory M. Egleston
BERNSTEIN LIEBHARD & LIFSHITZ
LLP
10 East 40th Street
New York, NY 10016
Phone: (212) 779-1414
Counsel to Westgate Cap, Mgmt., LLC

Norman L. Eisen
ZUCKERMAN SPAEDER LLP
1800 M Street, N.W.
Suite 1000
Washington, DC 20036
Phone: (202) 778-1800
Fax: (202) 822-8106
neisen@zuckerman.com
Counsel to Tone Grant

Stuart M. Grant
GRANT & EISENHOFER P.A.
Chase Manhattan Centre
1201 North Market Street
Suite 2100
Wilmington, DE 19801
Phone: (302) 622-7000
Fax: (302) 622-7100
*Counsel to Pacific Investment
Management Co., LLC; RH Capital
Associates, LLC*

Scott E. Hershman
HUNTON & WILLIAMS LLP
200 Park Avenue
New York, NY 10166-0136
Phone: (212) 309-1053
Fax: (212) 309-1100
shershman@hunton.com
Counsel to Santo C. Maggio

Ivan Kline
FRIEDMAN & WITTENSTEIN PC
600 Lexington Avenue
15th Floor
New York, NY 10022
Phone: (212) 750-8700
Fax: (212) 223-8391
ikline@friedmanwittenstein.com
Counsel to William Sexton

William T. Pigott
95 Sunset Lane
Barnstable, MA 02630
Counsel to William T. Pigott

John D. Tortorello
Marino Tortorello PC
437 Southern Boulevard
Chatham, NJ 07928-1488
Phone: (973) 824-9300
Fax: (973) 824-8425
Email: jtortorella@kbmarino.com
***Counsel to Liberty Corner Capital Strategies, LLC
and William T. Pigott***

Daniel Keller
KELLER-FISHBACK LLP
62 Williams Street
6th Floor
New York, NY 10005
***Counsel to American Financial
International Group-Asia, LLC; Norma
LaVigne; Vaughn LaVigne***

Helen B. Kim
BAKER & HOSTETLER
12100 Wilshire Boulevard
15th Floor
Los Angeles, CA 90025-7120
Phone: (310) 820-8800
Fax: (310) 820-8859
Counsel to Dennis A. Klejna

Aaron E. Albert
FISCHER PORTER & THOMAS, P.C.
440 Sylvan Avenue, Suite 130
Englewood Cliffs, NJ 07632-2700
Phone: (201) 569-5959 x131
Fax: (201) 871-4544
***Counsel to Beckenham Trading Co,
Inc., Andrew Krieger***

J. Gregory Milmoie
SKADDEN ARPS SLATE MEAGHER & FLOM
LLP
4 Times Square
New York, NY 10036-6522
Phone: (212) 735-3000
Fax: (212) 735-2000
***Counsel to Lind-Waldock Securities, LLC; New
Refco Group Ltd., LLC; Refco Finance Holdings
LLC; Refco Finance, Inc.; Refco Group Ltd., LLC;
Refco Inc.; Refco Managed Futures, LLC
Westminster-Refco Management LLC***

Christopher Petitt
Coast Asset Management Corp.
725 Arizona Ave.
Suite 400
Santa Monica, CA 90401
*** Bad Address ***
***Counsel to Coast Asset Management LLC; CS Land
Management, LLC; Christopher Petitt***

Ann Marie Collins
KAUFMAN BORGEEST & RYAN LLP
200 Summit Lake Drive
Valhalla, NY 10595
Counsel to Axis Reinsurance Co.

Samuel H. Rudman
COUGHLIN STOIA GELLER RUDMAN &
ROBBINS LLP
58 South Service Road
Suite 200
Melville, NY 11747
Phone: (631) 367-7100
Fax: (631) 367-1173
Counsel to Illinois Teachers' Group

Robert B. McCaw
WILMER CUTLER PICKERING
HALE & DORR LLP
399 Park Avenue
New York, NY 10022
***Counsel to CMG Institutional Trading
LLC; Goldman Sachs & Co.; Harris
Nesbitt Corp.; HSBC Securities (USA),
Inc.; J P. Morgan Securities, Inc.;
Merrill Lynch, Pierce, Fenner & Smith,
Inc.; Muriel Siebert & Co., Inc.;
Samuel A. Ramirez & Co., Inc.;
Sandler O'Neill & Partners, L.P.;
Utendahl Capital Partners, LP; William
Blair & Co., LLC; The Williams
Capital Group, L.P.***

Ira M. Press
KIRBY MCINERNEY LLP
830 Third Avenue
10th Floor
New York, NY 10022
Phone: (212) 371-6600
Fax: (212) 751-2540
***Counsel to Arbot Equity Arbitrage Fund
Ltd.; Global Management Worldwide
Ltd.; Russian Investors Securities Ltd.***

Frank Mutterer
425 Drury Lane
Wyckoff, NJ 07481-2204
Counsel to Frank Mutterer

Matthew J. Sava
SHAPIRO FORMAN ALLEN SAVA &
MCIPHERSON LLP
380 Madison Avenue
New York, NY 10017
Phone: (212) 972-4900
Fax: (212) 557-1275
sava@sfa-law.com
***Counsel to Joseph Murphy; Gerald M.
Sherer***

Kenneth Ian Schacter
BINGHAM MCCUTCHEN LLP
399 Park Avenue
New York, NY 10022
Phone: (212) 705-7000
Fax: (212) 752-5378
kenneth.schacter@bingham.com
Counsel to Refco Securities, LLC

David R. Scott
SCOTT & SCOTT LLC
108 Norwich Avenue
P.O. Box 192
Colchester, CT 06415
Phone: (860) 537-5537
Fax: (860) 537-4432
drscott@scott-scott.com
***Counsel to Refco Unified Shareholder
Team (FrontPoint Financial Services,
LP; Philadelphia Financial of San
Francisco; Hugo van Reijen & Manro
Hayden Trading)***

Adam C. Silverstein
GOLENBOCK EISEMAN ASSOR BELL &
PESKOE LLP
437 Madison Avenue
New York, NY 10022-7302
Phone: (212) 907-7300
Fax: (212) 754-0330
asilverstein@golenbock.com
***Counsel to Phillip R. Bennett, The Phillip R.
Bennett Three Year Annuity Trust; Refco Group
Holdings, Inc.***

Evan J. Smith
BRODSKY & SMITH LLC
240 Mineola Boulevard
First Floor
Mineola, NY 11501
Phone: (516) 741-4977
esmith@brodsky-smith.com
Counsel to Banyan Capital Fund, LP

Richard I. Werder, Jr.
Rebecca Trent
QUINN EMANUEL URQUHART
OLIVER & HEDGIES LLP
51 Madison Avenue
22nd Floor
New York, NY 10010
Phone: (212) 849-7000
Fax: (212) 849-7100
rickwerder@quinnemanuel.com
*Counsel to Kirschner (Trustee – The
Refco Litigation Trust), Marc S.
Kirshcher (Trustee – The Refco Private
Actions Trust)*

Dated: Newark, New Jersey
January 28, 2008

LATHAM & WATKINS LLP

By: /s/ Elizabeth H. Hickey
Elizabeth H. Hickey
One Newark Center, 16th Floor
Newark, New Jersey 07101
Telephone: (973) 639-1234
Facsimile: (973) 639-7298

Attorneys for Defendant
Ernst & Young LLP